

Special Report  
on  
Audit Exceptions  
Fiscal Year 2001



State of Mississippi

*PHIL BRYANT*  
*STATE AUDITOR*

**July 2001**

**Office of the State Auditor**

**Investigative Division  
County Audit Section**

A legally mandated account of misappropriated or misspent public funds  
and the actions taken by the Office of the State Auditor for their recovery  
and return to the State's public treasuries for Fiscal Year 2001.

**SPECIAL REPORT ON AUDIT EXCEPTIONS  
FISCAL YEAR 2001**

**PUBLISHED IN ACCORDANCE WITH  
THE REQUIREMENTS OF  
SECTIONS 7-7-77, 7-7-217 AND 7-7-219  
MISSISSIPPI CODE ANNOTATED (1972)**

**PHIL BRYANT  
STATE AUDITOR**

**Jesse M. Bingham, Director  
Investigative Division**



OFFICE OF THE STATE AUDITOR  
PHIL BRYANT  
AUDITOR

July 31, 2001

Honorable Ronnie Musgrove, Governor  
Honorable Amy Tuck, Lieutenant Governor  
Honorable Marshall Bennett, Treasurer  
Honorable Tim Ford, Speaker of the House  
Honorable Travis Little, President Pro Tempore of the Senate  
Honorable Robert Clark, Speaker Pro Tempore of the House  
Members of the Mississippi State Legislature

Dear Ladies and Gentlemen:

As you are aware it is my duty to report to you the specific exceptions taken by the Office of the State Auditor during Fiscal Year 2001, as required by Sections 7-7-79, 7-7-217 and 7-7-219, Mississippi Code Annotated (1972).

An audit "*exception*" indicates that a violation of the law has resulted in public funds being misappropriated or spent incorrectly. The term also means that money must be repaid.

The "*exceptions*" included under the County Audit Section may refer to disallowed expenditures by officials who assumed the responsibility of reimbursing the county general fund when an audit exception was taken by the OSA. To those officials who cooperated with this effort we are sincerely grateful. Both the taxpayers and this agency benefitted from their willingness to assure accountability in county government. These incidents are primarily those involving excesses of the salary cap for circuit and chancery clerks and are recorded as "*paid in full and settled to appropriate fund directly*".

July 31, 2001

Additionally, this report includes the formal demands for repayment made by the State Auditor and the cases referred by this office to the Office of the Attorney General for litigation. The report also discusses the cases that were closed by settlement, collection, litigation or dismissal.

The County Audit Section was responsible for recovering misspent funds or disallowed expenditures totaling \$172,483.40. Additionally, the County Section, through the audit process was responsible for the proper settlement of assessments due the state totaling \$240,900.63. The Investigative Division issued 12 written demands for \$448,470.05, and recovered misspent or embezzled funds totaling \$770,956.45.<sup>1</sup>

We pledge to continue to perform our jobs with integrity, honesty and a commitment to excellence. We will strive to protect the public's trust through aggressive investigations of alleged wrongdoing. We believe the taxpayers of Mississippi deserve no less.

Sincerely,

A handwritten signature in black ink, appearing to read "Phil Bryant".

PHIL BRYANT  
State Auditor

PB:ct

---

<sup>1</sup> *This amount reflects funds collected on previous year exceptions and monies paid and settled to appropriate funds directly.*

# ***TABLE OF CONTENTS***

## **Exceptions taken by the County Audit Section**

Exceptions Against County Officials . . . . .	1
---	---

## **Exceptions taken by the Agency Audit Section**

Exceptions Against State Agency Officials . . . . .	10
---	----

## **Exceptions taken by the Investigative Division for Fiscal Year 2001**

Exceptions Against County Officials . . . . .	11
Exceptions Against State Agency Officials . . . . .	22
Exceptions Against School District Officials . . . . .	23
Exceptions Against Municipal Officials . . . . .	25

## **State Auditor's Cases Open**

### **Office of the Attorney General**

Exceptions Against County Officials . . . . .	27
Exceptions Against School District Officials . . . . .	38
Exceptions Against Municipal Officials . . . . .	41

## **State Auditor's Cases Closed**

### **Office of the Attorney General**

Exceptions Against County Officials . . . . .	44
---	----

<b>Index by County . . . . .</b>	<b>46</b>
----------------------------------	-----------

**COUNTY AUDIT EXCEPTIONS  
TAKEN BY THE  
COUNTY AUDIT SECTION**

**CHICKASAW COUNTY****Chancery Clerk David Thomas**

Fee Journal Exception	1998	\$236.23
Fee Journal Exception	1999	\$566.91

**Disposition:** Paid in full and settled to the appropriate fund directly.

**CHOCTAW COUNTY****Chancery Clerk Don Threadgill****\$391.83**

Overpayment for Land and Personal Rolls

**Disposition:** Paid in full and settled to the appropriate fund directly.

**CLARKE COUNTY****Chancery Clerk Joyce Dew****\$540.00**

Overpayment for Court Attendance

**Disposition:** Paid in full and settled to the appropriate fund directly.

**Circuit Clerk Beth Doggett****\$808.50**

Cash Shortage

**Disposition:** Paid in full and settled to the appropriate fund directly.

**COAHOMA COUNTY****Circuit Clerk Charles Oakes**

Fee Journal Exception 1998	\$7,827.68
Fee Journal Exception 1999	\$1,938.20

**Disposition:** Paid in full and settled to the appropriate fund directly.

**DESOTO COUNTY**

**Circuit Clerk Jeanette Martin** **\$622.72**

Fee Journal Exception 1999

**Disposition:** Paid in full and settled to the appropriate fund directly.

**Chancery Clerk W. E. Davis** **\$782.94**

Repay matching Social Security/Retirement

**Disposition:** Paid in full and settled to the appropriate fund directly.

**FORREST COUNTY**

**Chancery Clerk Jimmy C. Havard**

Fee Journal Exception 1998 **\$4,010.00**

Fee Journal Exception 1999 **\$18,500.00**

**Disposition:** Paid in full and settled to the appropriate fund directly.

**HINDS COUNTY**

**Circuit Clerk Barbara Dunn** **\$7,500.00**

Fee Journal Exception 1999

**Disposition:** Paid in full and settled to the appropriate fund directly.

**HUMPHREYS COUNTY**

**Chancery Clerk Lawrence Browder**

Fee Journal Exception 1999 **\$724.61**

**Disposition:** Paid in full and settled to the appropriate fund directly.



**ISSAQUENA COUNTY**

**Circuit Clerk Erline Fortner** **\$1,067.00**  
Excess Fees for Duties

**Disposition:** Paid in full and settled to the appropriate fund directly.

**ITAWAMBA COUNTY**

**Chancery Clerk James Witt, Jr.**  
Shortage in Land Redemption Account **\$276.72**  
Fee Journal Exception 1998 **\$15,244.43**  
Fee Journal Exception 1999 **\$2,258.36**

**Disposition:** Paid in full and settled to the appropriate fund directly.

**JEFFERSON COUNTY**

**Chancery Clerk Delorise Frye** **\$1,626.00**  
Fee Journal Exception 1999

**Disposition:** Paid in full and settled to the appropriate fund directly.

**KEMPER COUNTY**

**Sheriff Samuel Tisdale** **\$505.00**  
Cash Shortage

**Disposition:** Paid in full and settled to the appropriate fund directly.

**LAFAYETTE COUNTY**

**Chancery Clerk Bill Plunk** **\$1,669.09**  
Fee Journal Exception 1999

**Disposition:** Paid in full and settled to the appropriate fund directly.

**LAWRENCE COUNTY**

**Circuit Clerk Margaret Stokes** **\$1,120.00**  
Excess Fees

**Disposition:** Paid in full and settled to the appropriate fund directly.

**LEE COUNTY**

**Chancery Clerk Bill Benson** **\$421.78**  
Fee Journal Exception 1999

**Disposition:** Paid in full and settled to the appropriate fund directly.

**LEFLORE COUNTY**

**Circuit Clerk Trey Evans** **\$348.00**  
Double Payment for Preparing Court Minutes

**Disposition:** Paid in full and settled to the appropriate fund directly.

**Tax Collector Sara Kenwright** **\$122.50**  
Shortage in Cash Box

**Disposition:** Paid in full and settled to the appropriate fund directly.

**MONROE COUNTY**

**Chancery Clerk Ronnie Boozer** **\$3,750.00**  
Excess Court Attendance Fees

**Disposition:** Paid in full and settled to the appropriate fund directly.

**NESHOBA COUNTY**

**Chancery Clerk Larry McMillan** **\$589.62**  
Fee Journal Exceptions 1999

**Disposition:** Paid in full and settled to the appropriate fund directly.

**NEWTON COUNTY**

**Chancery Clerk George Hayes, Jr.** **\$4,270.00**  
Overpayment of Certain Fees

**Disposition:** Paid in full and settled to the appropriate fund directly.

**NOXUBEE COUNTY**

**Election Commissioners**

<b>Thelma Geeter</b>	<b>\$210.00</b>
<b>Percy Reece</b>	<b>\$140.00</b>
<b>Essie Brooks</b>	<b>\$140.00</b>
<b>Sylvester Tate</b>	<b>\$840.00</b>

Payment in Excess of Amounts Allowed

**Disposition:** Paid in full and settled to the appropriate fund directly.

**Chancery Clerk Mary R. Taylor Shelton** **\$300.00**  
Overpayment for Copying Rolls

**Disposition:** Paid in full and settled to the appropriate fund directly.

**PONTOTOC COUNTY**

**Tax Assessor/Collector Larry Joe Austin** **\$252.00**  
Cash Drawer Shortage

**Disposition:** This matter has been referred to the Investigative Division.

**SHARKEY COUNTY**

**Chancery Clerk Sandra Oxner** **\$213.00**  
Shortage in Mineral Stamp Account

**Disposition:** Paid in full and settled to the appropriate fund directly.

**Sheriff Jacob Cartlidge** **\$281.00**  
Shortage in Petty Cash Fund

**Disposition:** Paid in full and settled to the appropriate fund directly.

**Circuit Clerk Sandra Oxner** **\$241.00**  
Shortage in Criminal Account

**Disposition:** Paid in full and settled to the appropriate fund directly.

**SUNFLOWER COUNTY**

**Circuit Clerk Sharon McFadden** **\$1,080.00**  
Overpayment of Fees

**Disposition:** Paid in full and settled to the appropriate fund directly.

**TIPPAH COUNTY****Chancery Clerk Daniel Shackelford**

Overpayment by Cafeteria Plan	<b>\$344.68</b>
Unauthorized Fees 1998	<b>\$5,300.00</b>
Unauthorized Fees 1999	<b>\$3,175.00</b>

**Disposition:** Paid in full and settled to the appropriate fund directly.

**TISHOMINGO COUNTY****Chancery Clerk Hayden Ables****\$2,966.51**

Fee Journal Exception

**Disposition:** Paid in full and settled to the appropriate fund directly.

**WARREN COUNTY****Circuit Clerk Larry Ashley****\$63,751.00**

Fee Journal Exception 1998

**Disposition:** Paid in full and settled to the appropriate fund directly.

**WASHINGTON COUNTY****Election Commissioners**

<b>Arlelia Moreland</b>	<b>\$4,060.00</b>
<b>Davis Weathersby</b>	<b>\$5,600.00</b>
<b>William Burnside</b>	<b>\$9,790.00</b>
<b>Wilma Luncford</b>	<b>\$2,940.00</b>
<b>Frances P. Whitacre</b>	<b>\$1,470.00</b>

Payment in Excess Amounts Allowed

**Disposition:** Subject Arlelia Moreland paid \$1,260.00, leaving a balance of \$2,800.00 which was referred to the Investigative Division. Subject Davis Weathersby paid \$3,080.00, leaving a balance of \$2,520.00 which was referred to the Investigative Division. Subject Wilma Luncford amount of \$2,940.00 was excused due to death. The full amount of William Burnside and Frances P. Whitacre was referred to the Investigative Division.

**WEBSTER COUNTY**

<b>Circuit Clerk Deborah H. Neal</b>	<b>\$799.00</b>
Overpayment of Fees	

**Disposition:** The county withheld the appropriate amounts from subsequent fees.

**Election Commissioners**

<b>Earlie Dumas</b>	<b>\$70.00</b>
<b>Lucille Glasson</b>	<b>\$70.00</b>
<b>Etoile Herrod</b>	<b>\$70.00</b>
<b>Beverly Ann Walls</b>	<b>\$210.00</b>

**Disposition:** Paid in full and settled to the appropriate fund directly.

**WILKINSON COUNTY**

<b>Circuit Clerk Mon Cree Allen</b>	<b>\$516.00</b>
Excess Fees	

**Disposition:** Paid in full and settled to the appropriate fund directly.

**WINSTON COUNTY**

<b>Circuit Clerk Glenda Johnson</b>	
Fee Journal Exception      1999	<b>\$942.00</b>
Excess Fees	<b>\$1,765.00</b>

**Disposition:** Paid in full and settled to the appropriate fund directly.

**Election Commissioners**

<b>Willie Dean Long</b>	<b>\$280.00</b>
<b>Mattie Cooper</b>	<b>\$70.00</b>
<b>Doris Ward</b>	<b>\$700.00</b>
<b>Ann Moody</b>	<b>\$210.00</b>
<b>Mary Reed</b>	<b>\$210.00</b>
Payment in Excess of Amounts Allowed	

**Disposition:** Paid in full and settled to the appropriate fund directly.

**YALOBUSHA COUNTY**

<b>Chancery Clerk Bob Chandler</b>	<b>\$5,531.09</b>
Reimburse for Deputies Salaries	

**Disposition:** Paid in full and settled to the appropriate fund directly.

**AGENCY AUDIT EXCEPTIONS  
TAKEN BY THE  
AGENCY AUDIT SECTION**



---

***TISHOMINGO COUNTY***  
***YELLOW CREEK PORT AUTHORITY***

**Executive Director Eugene Bishop**

**\$820.20**

Misuse of Public Funds

**Disposition:** On June 22, 2001, payment in the amount of \$820.20 was paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**INVESTIGATIVE AUDIT EXCEPTIONS  
TAKEN BY THE  
INVESTIGATIVE DIVISION  
FISCAL YEAR 2001**

**AMITE COUNTY**

**Tax Assessor/Collector Jennifer Lindsey** **\$2,000.00**  
Missing Public Funds

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**CALHOUN COUNTY**

**Supervisor District 3 Bennie Thompson** **\$145.62**  
Unauthorized use of Public Property

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**Deputy Tax Collector Kathlene Welch** **\$8,159.02**  
Embezzlement

**Disposition:** Formal written demand was issued on December 16, 1996. Subject was issued a court order to pay funds directly to the entity. For Fiscal Year 1997, payment in the amount of \$50.00 was paid directly to the entity. For Fiscal Year 1998, payment in the amount of \$1,575.00 was paid directly to the entity. For Fiscal Year 1999, payment in the amount of \$1,347.50 was paid directly to the entity. For Fiscal Year 2000, payment in the amount of \$2,000.00 was paid directly to the entity. For Fiscal Year 2001, payment in the amount of \$1,400.00 was paid directly to the entity. On June 1, 2001, payment in the amount of \$1,825.20 was received from Calhoun County Circuit Court Criminal account for Investigative Cost, and settled to the appropriate fund through the State Auditor's Office Exception Clearing Account.

**CLARKE COUNTY**

**Circuit Clerk Beth Doggett** **\$2,629.58**  
Unaccounted Public Funds

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

---

**FRANKLIN COUNTY**

**Supervisor District 5 Charles Freeman** **\$825.08**

Work on Private Property

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**Supervisor District 3 George Collins** **\$82.52**

Work on Private Property

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**HARRISON COUNTY**

**Former Sheriff Joe Price** **\$94.51**

Missing Property

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**HINDS COUNTY**

**Tax Clerk Stephanie Reginal** **\$11,761.76**

Missing of Public Funds

**Disposition:** Formal written demand was issued on January 3, 2001, and transmitted to the Office of the Attorney General on February 3, 2001. Refer to page 28 for additional activity.

**JONES COUNTY**

**Constable Mike McRaney** **\$3,789.95**  
Misuse of Public Funds

**Disposition:** On December 30, 1999, payment of \$1,000.00 was received and settled to the appropriate fund directly. Balance excused due to death.

**Constable Milton Smith** **\$3,929.00**  
Misuse of Public Funds

**Disposition:** On December 30, 1999, payment of \$1,000.00 was received and settled to the appropriate fund directly. On January 31, 2001, payment in the amount of \$927.50 was paid directly to the entity.

**Constable Charles Williams** **\$3,440.38**  
Misuse of Public Funds

**Disposition:** On December 30, 1999, payment of \$1,000.00 was received and settled to the appropriate fund directly. On January 31, 2001, payment in the amount of \$927.50 was paid directly to the entity.

**Adult Detention Center Nurse Helen Lynette Husband** **\$52,987.10**  
Embezzlement

**Disposition:** Formal demand was issued on January 19, 1999, and transmitted to the Office of the Attorney General on February 18, 1999. On December 18, 1998, Ms. Husband was sentenced to pay restitution of \$18,000.00, court costs of \$219.00 and fines of \$500.00, in monthly installments of \$300.00 until paid in full. The amount of \$9,977.65 has been previously paid. Partial settlement of \$25,000.00 was received from bonding company on May 28, 1999, and settled to the appropriate fund through the State Auditor's Exception Clearing Account. As of June 30, 2000, payments totaling \$4,150.00 has been received by the Jones County Circuit Clerk, leaving a balance of \$14,569.00. Although the case has been closed by the Attorney General's Office, the case will be monitored by the Investigative Division for court-ordered restitution payments. For Fiscal Year 2001, subject has paid \$1,400.00 directly to the entity.

**LAMAR COUNTY**

**County Worker Terry Bass** **\$365.83**  
Work on Private Property

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**Supervisor District 2 Ben Barrett** **\$423.82**  
Unit System Violation

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**LAUDERDALE COUNTY**

**Deputy Circuit Clerk Cotonya Griffin** **\$ 6,055.01**  
Embezzlement

**Disposition:** Formal written demand was issued on February 20, 2001, and transmitted to the Office of the Attorney General on March 20, 2001. Subject was sentenced to 3 years in prison, sentence was suspended and subject was placed on probation for 3 years. Refer to page 30 for additional activity.

**LAWRENCE COUNTY**

**Sheriff William Mullins** **\$692.10**  
Missing Funds

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**Volunteer Fireman Kenneth Platt** **\$32.00**  
Embezzlement

**Disposition:** Paid in full directly to the entity.

**LEAKE COUNTY**

**Former Bookkeeper Sheriff's Office Kathy Chamblee** **\$20,392.55**  
Failure to Deposit Funds

**Disposition:** Formal written demand was issued on June 22, 2001 and will be transmitted to the Office of the Attorney General on July 22, 2001.

**LEFLORE COUNTY**

**Former Deputy Tax Collector Paula Horn** **\$22,028.91**  
Embezzlement

**Disposition:** Formal written demand was issued on August 10, 2000, and transmitted to the Office of the Attorney General on September 10, 2000. Subject plead guilty to Embezzlement, sentenced to 3 years probation ordered to pay restitution and all court cost. Refer to page 31 for additional activity.

**LINCOLN COUNTY**

**New Site Vol. Fire Dept. Treasurer Andrea Grammar** **\$32,242.05**  
Embezzlement; Uttering Forgeries

**Disposition:** Subject pled guilty to embezzlement and two (2) counts of uttering forgeries; was sentenced to seven (7) years on each count to run currently, suspended with five (5) years probation, and a term at a restitution center; and, to pay restitution, costs and fines. On June 13, 2000, partial payment of \$6,283.95 has been received and settled to the appropriate fund directly. For Fiscal Year 2001, partial payment of \$1,630.00 was paid directly to the entity.

**LINCOLN COUNTY-cont.****Former Deputy Tax Collector Carla Chris Haley****\$35,395.15**

Embezzlement

**Disposition:** On May 12, 2000, partial payment of \$18,311.50 was received and settled to the appropriate fund through the State Auditor's Exception Clearing Account. For Fiscal Year 2000, payment in the amount of \$400.00 was paid directly to the entity. Formal written demand was issued on August 10, 2000, in the amount of **\$16,783.65** and transmitted to the Office of the Attorney General on September 10, 2000. Subject pled guilty to embezzlement and false entries and was sentenced to eight (8) years, with five (5) years suspended for embezzlement and sentenced to eight (8) years, with five (5) years suspended for false entries, to run currently, and to pay restitution, costs and fines. Refer to page 32 for additional activity.

**NEWTON COUNTY****Former Deputy Tax Collector Velinda Craven****\$119,126.53**

Embezzlement

**Disposition:** Formal written demand was issued on January 3, 2001, and transmitted to the Officer of the Attorney General on February 3, 2001. Subject was served indictment on April 6, 2001. Subject is to appear July 30, 2001 to answer the charge of Embezzlement. Refer to page 32 for additional activity.

**NOXUBEE COUNTY****Supervisor District 5 Robert Henley****\$10,153.00**

Unauthorized Expenditures of Public Funds

**Disposition:** On September 19, 2000, subject was indicted on fraud committed in Public Office. On August 23, 2000, two (2) payments were received, one money order in the amount of \$6,500.00 and one personal check in the amount of \$3,653.00. The personal check was returned for Non-sufficient funds. The \$6,500.00 was settled to the appropriate fund through the State Auditor's Exception Clearing Account.



**PEARL RIVER COUNTY**

**Former Sheriff Dan C. McNeill, Jr.** **\$36,544.03**

Liabe for Cost of Collection of Public Funds

**Disposition:** As of May 15, 2001, payments in the amount of \$1,352.00 has been paid directly to the entity. Formal written demand was issued on June 29, 2001, in the amount of **\$35,192.03**.

**Former Sheriff's Dispatch Supervisor Mrs. Gloistine Travis** **\$36,544.03**

False Statement and Representation

**Disposition:** As of May 15, 2001, payments in the amount of \$1,352.00 has been paid directly to the entity. Formal written demand was issued on June 29, 2001, in the amount of **\$35,192.03**. Subject was indicted on December 29, 1999 on 53 counts; amount \$36,660.03; entered guilty plea on 2 counts on September 1, 2000. On November 14, 2000, Subject was sentenced to 5 years, adjudication, to run concurrent, and ordered to pay restitution of \$19,196.34 to the Pearl River County Board of Supervisors, plus court cost. Payments are \$300.00 per month. Interest and Cost are not included in the sentencing order. For Fiscal Year 2001, partial payment of \$1,352.00 was paid directly to the entity.

**Deputy Chancery Clerk Katrina Bogan** **\$5,234.29**

Embezzlement

**Disposition:** On December 11, 1998, subject was convicted of embezzlement and sentenced to five (5) years, suspended upon successful completion of a five (5) year probationary period, to pay restitution, costs and fines. For Fiscal Year 2000, partial payment of \$435.00 has been paid and settled to the appropriate fund directly. For Fiscal Year 2001, partial payment of \$710.00 was paid directly to the entity.

**PONTOTOC COUNTY****Deputy Circuit Clerk Linda Kay Olsen****\$248,143.57**

Embezzlement

**Disposition:** On December 2, 1998, subject was indicted on embezzlement charges. As of June 13, 2000, partial payment of \$44,212.81 has been paid and settled to the appropriate fund directly. On September 14, 2000, payment in the amount of \$3,600.00 was paid directly to the entity. Formal demand was issued on September 14, 2000, in the amount of **\$203,930.76** and transmitted to the Office of the Attorney General on October 16, 2000. Subject was sentenced on 10 counts of embezzlement, on 4 indictments. On 2 indictments, subject was sentenced to 20 years, with 15 years suspended. On the remaining 2 indictments, subject was sentenced to 5 years; sentences to run concurrent. Subject was ordered to pay restitution of \$203,930.76, in addition to \$44,212.81 previously paid. Subject was originally charged with embezzlement (24 counts) and forgery (16 counts). Refer to page 33 for additional activity.

**STONE COUNTY****Former Comptroller/Deputy Chancery Clerk Lisa Kay Baggett****\$8,928.59**

Embezzlement

**Disposition:** On December 11, 2000 restitution of \$4,276.00 was paid directly to Stone County Circuit Clerk. Indictment was file on August 25, 2000; on December 11, 2000, Subject was sentenced to 5 years, suspended, with 2 years probation, and to pay restitution of \$4,276.00, plus court cost. Formal written demand was issued on January 3, 2001, in the amount of **\$4,652.59** and transmitted to the Office of the Attorney General on February 3, 2001. Refer to page 35 for additional activity.

**WALTHALL COUNTY**

**Supervisor District 1 J.W. Woods** **\$142.17**

Work on Private Property

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**WARREN COUNTY**

**Water District Manager John B. Scott** **\$518.82**

Unauthorized Work on Private Property

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**WASHINGTON COUNTY**

**Election Commission William Burnside** **\$9,790.00**

Unauthorized Fees

**Disposition:** On November 17, 2000, subject paid \$4,690.00 directly to the entity. On March 8, 2001, payment in the amount of \$5,100.00 was paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**Election Commission Arelia Moreland** **\$2,800.00**

Unauthorized Fees

**Disposition:** On November 3, 2000, subject paid \$2,800.00 directly to the entity.

**Election Commission Davis Weathersby** **\$2,520.00**

Unauthorized Fees

**Disposition:** On November 3, 2000, subject paid \$2,520.00 directly to the entity.

**WASHINGTON COUNTY - cont.**

**Election Commission Frances Whiteacre** **\$1,470.00**  
Unauthorized Fees

**Disposition:** On November 3, 2000, subject paid \$1,470.00 directly to the entity.

**WAYNE COUNTY**

**Deputy Justice Clerk Joyce E. Jordan** **\$6,134.08**  
Embezzlement

**Disposition:** Formal written demand was issued on December 18, 2000 and transmitted to the Office of the Attorney General on January 18, 2001. The Wayne County Grand Jury indicted Joyce E. Jordan for the crime of embezzlement. A tentative court date has not been set. Refer to page 36 for additional activity.

**WILKINSON COUNTY**

**Supervisor District 1 Mack Haynes** **\$109.54**  
Work on Private Property

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**Chancery Clerk Thomas Tolliver, Jr.** **\$6,839.61**  
Excess Fee Cap

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**Supervisor District 3 Jack Darden** **\$394.60**  
Work on Private Property

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**YAZOO COUNTY**

**Election Commissioner Claude Poole, Jr.**

**\$1,533.82**

Excess Election Commission Payments

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

***HINDS COUNTY***  
***EAST FORD, INCORPORATED***

**East Ford, Incorporated**

**\$300,000.00**

Overcharged to Governmental Entity

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

***CLARKE COUNTY***  
***QUITMAN SCHOOL DISTRICT***

**Former Secretary Nanette Bester** **\$635.13**

Missing Funds

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

***GEORGE COUNTY***  
***GEORGE COUNTY SCHOOL DISTRICT***

**Principal Robert Walker** **\$909.66**

Unauthorized Use of Public Funds

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**Principal David Johnson** **\$3,142.82**

Unauthorized Use of Public Funds

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

***LOWNDES COUNTY***  
***COLUMBUS SCHOOL DISTRICT***

**Superintendent of Education Owen Bush** **\$747.35**

Unauthorized Expenditures

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

***MADISON COUNTY***  
***CANTON SCHOOL***

**Principal Cleveland Anderson** **\$6,438.65**  
Unauthorized Expenditures

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

***WAYNE COUNTY***  
***WAYNE COUNTY SCHOOLS***

**Transportation and Maintenance Director Ed Pitts** **\$775.92**  
Misuse of Public Funds

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.



***BOLIVAR COUNTY  
CITY OF CLEVELAND***

**Assistant Chief of Police Floyd Pope** **\$3,337.51**  
Unauthorized Expenditures

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

***CHICKASAW COUNTY  
CITY OF OKOLONA***

**Former Police Officer Tarvis Davis** **\$5,221.69**  
Embezzlement

**Disposition:** Subject was indicted on August 30, 2000 on the charge of embezzlement. Subject was ordered to enter a Pre-Trial Intervention Program and ordered to pay victim restitution of \$5,221.69, plus all court cost. On January 30, 2001, subject paid \$5,670.00 directly to the entity. On March 5, 2001, Circuit Clerk Office sent payment to Office of the State Auditor in the amount of \$2,000.00 for investigative cost and was paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**Deputy Clerk Rita Holman**  
Embezzlement

**Disposition:** Subject was indicted on August 30, 2000 on the charge of embezzlement. Subject was ordered to enter a Pre-Trial Intervention Program and was ordered to pay all applicable court cost and attorney fees. Tarvis Davis was ordered to pay all other cost ( see above).

***HANCOCK COUNTY***  
***CITY OF BAY ST. LOUIS***

**Mayor Edward Farve** **\$563.35**  
Misuse of Public Funds

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

***HUMPHREYS COUNTY***  
***CITY OF BELZONI***

**City Clerk Sandra Marie Ray** **\$2,412.18**  
Failure to Deliver Funds

**Disposition:** Formal written demand was issued on February 16, 2001, and transmitted to the Office of the Attorney General on March 16, 2001. Case was also referred to the District Attorney. Refer to page 41 for additional activity.

***TISHOMINGO COUNTY***  
***TOWN OF BELMONT***

**Utility Manager Harold W. Turner** **\$1,240.62**  
Unauthorized Work on Private Property

**Disposition:** Paid in full and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**CASES OPEN**  
**OFFICE OF THE ATTORNEY GENERAL**

**ADAMS COUNTY**

**Board of Supervisors** **\$75,213.85**

**District 1 Samuel L. Cauthen**

**District 2 Virginia S. Salmon**

**District 2 Walter Salmon (deceased)**

**District 3 Thomas Campbell**

**District 4 Phillip West**

**District 5 Maxie Wallace**

**District 5 David Huber (former)**

Misuse of Public Equipment

**Disposition:** Formal demand was issued on September 18, 1996, and transmitted to the Office of the Attorney General on February 21, 1997.

**ALCORN COUNTY**

**Corinth/Alcorn Co. Airport Manager Richard Carter** **\$3,504.91**  
Embezzlement

**Disposition:** Formal written demand was issued on October 12, 1999, and transmitted to the Office of the Attorney General on November 12, 1999.

**CLAIBORNE COUNTY**

**Former Tax Collector Evan Doss** **\$260,670.77**  
Misappropriation

**Disposition:** Formal demand was issued on January 23, 1996, and transmitted to the Office of the Attorney General on March 4, 1996. Partial payment of \$100,000.00 by bonding company was made on December 13, 1996, and settled to the appropriate fund through the State Auditor's Exception Clearing Account. In May, 1997, defendant was found guilty and sentenced to 52 months in a federal facility and to pay restitution. This case is under the supervision of the bankruptcy court.

**HINDS COUNTY**

**Board of Supervisors** **\$31,113.44**

**District 1 Barry Vickery**

**District 2 Doug Anderson**

**District 3 Peggy Hobson Calhoun**

**District 4 Ronnie Chappell**

**District 5 George S. Smith**

Unauthorized Expenditures

**Disposition:** Formal demand was issued on February 22, 1996, and transmitted to the Office of the Attorney General on March 22, 1996. The Attorney General filed suit on July 29, 1997. The lawsuit is currently pending and awaiting a trial date.

**Tax Clerk Stephanie Reginal** **\$11,761.76**

Missing of Public Funds

**Disposition:** Formal written demand was issued on January 3, 2001, and transmitted to the Office of the Attorney General on February 3, 2001. On April 20, 2001, payment in the amount of \$9,582.07 (less \$500.00 deductible) was received from bonding company, leaving a balance of \$1,679.69.

**ITAWAMBA COUNTY**

**Deputy Tax Collector Stephanie Taylor Beam** **\$326,375.56**

Embezzlement

**Disposition:** Formal written demand was issued on April 18, 2000, and transmitted to the Office of the Attorney General on May 18, 2000. In January 2000, subject pled guilty and was sentenced to ten (10) years, with seven (7) suspended, and to pay restitution, costs and fines.

**Supervisor District 2 J. T. Farris** **\$8,216.80**

Conversion of Public Property to Personal Use

**Disposition:** Formal written demand was issued on April 3, 2000, and transmitted to the Office of the Attorney General on May 3, 2000.

**JACKSON COUNTY**

**Former Chancery Clerk William Lynn Presley** **\$94,442.50**  
Unauthorized Conversion of Public Funds

**Disposition:** Formal demand was issued on October 15, 1998, and transmitted to the Office of the Attorney General on December 1, 1998. On August 13, 1998, defendant plead guilty to multiple counts of embezzlement and was sentenced to twenty (20) years confinement with ten (10) years suspended, and was ordered to pay full restitution. On November 19, 1998, payment of \$26,664.00, was received and settled to the appropriate fund through the State Auditor's Exception Clearing Account. On November 7, 2000, payment of \$29,613.34 was received from the bonding company, on November 22, 2000, payment in the amount of \$38,165.16 was received from the subject, and settled to the appropriate fund through the State Auditor's Office Exception Clearing Account. On April 18, 2001, U.S. Marshall's remitted directly to the entity, \$87,557.09 as a result of Federal Forfeiture of Lynn Presley, and co-conspirators, Donald Hearn, Sr. and Donald Hearn, Jr. This amount is in addition to the exception issued against Lynn Presley. Defendant is currently in the custody of the Mississippi Department of Corrections.

**Chancery Clerk William Lynn Presley** **\$186,851.15**  
Exceeded Statutory Fee Cap

**Disposition:** Formal written demand was issued on May 25, 2000, and transmitted to the Office of the Attorney General on June 30, 2000. On November 7, 2000, payment in the amount of \$79,081.10 was received from the bonding company, on November 27, 2000, payment in the amount of \$56,541.90 was received from the subject and settled to the appropriate fund through the State Auditor's Exception Clearing Account. Negotiated Settlement in the amount of \$135,623.00.

**JEFFERSON DAVIS COUNTY****Justice Court Clerk Cassandra Price****\$417,842.60**

Embezzlement

**Disposition:** Formal written demand was issued on September 27, 1999, and transmitted to the Office of the Attorney General on October 27, 1999. In December 1999, subject pled guilty to five (5) counts of embezzlement and was sentenced to five (5) years, with four (4) suspended on each count, sentences to run consecutively, post release supervised probation and to pay costs. On June 20, 2000, the amount of \$260,219.61 was received from the bonding company and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**LAUDERDALE COUNTY****Deputy Circuit Clerk Cotonya Griffin****\$ 6,055.01**

Embezzlement

**Disposition:** Formal written demand was issued on February 20, 2001, and transmitted to the Office of the Attorney General on March 20, 2001. Subject was sentenced to 3 years in prison, sentence was suspended and subject was placed on probation for 3 years. For Fiscal Year 2001, payment in the amount of \$1,665.00 has been paid directly to the entity.

**LEAKE COUNTY**

**Former Deputy Tax Collector Jean Teat** **\$9,306.65**  
Misappropriation

**Disposition:** Formal demand was issued on January 9, 1996, and transmitted to the Office of the Attorney General on May 14, 1996. On May 17, 1996, defendant entered a plea of guilty in Leake County Circuit Court and was sentenced to serve four (4) years, fined \$1,000, and ordered to pay restitution of \$9,306.65. Upon service of two (2) years, two (2) years is suspended and defendant is placed on probation for five (5) years. Restitution will be paid in monthly installments of \$250, due ninety (90) days after release from confinement. As of June 13, 2000, payments totaling \$4,245.65 have been received by the Leake County Circuit Clerk, leaving a balance of \$5,115.00. The Office of the Attorney General will file claim against surety bond company to request reimbursement. For Fiscal Year 2001, subject has paid \$1,230.00 directly to the entity.

**LEFLORE COUNTY**

**Former Deputy Tax Collector Paula Horn** **\$22,028.91**  
Embezzlement

**Disposition:** Formal written demand was issued on August 10, 2000, and transmitted to the Office of the Attorney General on September 10, 2000. Defendant plead guilty to embezzlement; was sentenced to three (3) years, suspended, with three (3) year probation; ordered to pay restitution of \$22,028.91 to OSA, and to pay court cost. For Fiscal Year 2001, payments totaling \$767.00 have been received by the Leflore County Circuit, Clerk, and leaving a balance of \$21, 261.91



**LINCOLN COUNTY****Deputy Tax Collector Carla Chris Haley****\$35,395.15**

Embezzlement

**Disposition:** On May 12, 2000, partial payment of \$18,311.50 was received and settled to the appropriate fund through the State Auditor's Exception Clearing Account. For Fiscal Year 2000, payment in the amount of \$400.00 was paid directly to the entity. Formal written demand was issued on August 10, 2000, in the amount of **\$16,783.65** and transmitted to the Office of the Attorney General on September 10, 2000. Subject pled guilty to embezzlement and false entries and was sentenced to eight (8) years, with five (5) years suspended for embezzlement and sentenced to eight (8) years, with five (5) years suspended for false entries, to run currently, and to pay restitution, costs and fines. For Fiscal Year 2001, partial payment of \$210.00 has been received and settled to the appropriate fund directly.

**NEWTON COUNTY****Former Deputy Tax Collector Velinda Craven****\$119,126.53**

Embezzlement

**Disposition:** Formal written demand was issued on January 3, 2001, and transmitted to the Officer of the Attorney General on February 3, 2001. Subject was served indictment on April 6, 2001. Subject is to appear July 30, 2001 to answer the charge of Embezzlement.

**PONTOTOC COUNTY****Deputy Circuit Clerk Linda Kay Olsen****\$248,143.57**

Embezzlement

**Disposition:** On December 2, 1998, subject was indicted on embezzlement charges. As of June 13, 2000, partial payment of \$44,212.81 has been paid and settled to the appropriate fund directly. On September 14, 2000, payment in the amount of \$3,600.00 was paid directly to the entity. Formal demand was issued on September 14, 2000, in the amount of **\$203,930.76** and transmitted to the Office of the Attorney General on October 16, 2000. On November 7, 2000 a payment in the amount of \$15,000.00 was received from the bonding company and settled to the appropriate fund through the State Auditor's Office Exception Clearing Account leaving a balance of \$188,930.76.

**PRENTISS COUNTY****Sheriff Jerry C. 'Bud' Michael****\$7,084.09**Embezzlement; Conversation of Public Property  
to Personal Use; Damages for Neglect of Duty

**Disposition:** Formal written demand was issued on April 19, 2000, and transmitted to the Office of the Attorney General on May 19, 2000. Subject arrested and tried in federal court and received 59 months sentence with time served while awaiting trial.

**RANKIN COUNTY**

<b>Board of Supervisors</b>	<b>\$297,437.23</b>
<b>Hilton Richardson</b>	<b>\$466,811.25</b>
<b>Kenneth Bridges</b>	
<b>Mike Ponder</b>	
<b>Ralph Moore</b>	
<b>Tom Reeves</b>	
<b>Former Chancery Clerk Irl Dean Rhodes</b>	
Unauthorized Payments for Fees, Contractual Services and Salaries	

**Disposition:** Formal demand issued on May 26, 1986, and amended formal demands filed on August 31, 1989. Transmitted to the Office of the Attorney General on July 15, 1986, and complaint filed by Attorney General on May 26, 1986. Attorney General settled with Board of Supervisors for \$150,000.00 received from insurance carrier on June 25, 1991, and settled to the appropriate fund through the State Auditor's Exception Clearing Account. This recovery freed the Board of any further obligations to this exception. Agreed judgement against Rhodes for \$100,000.00; of this amount the sum of \$3,063.94 was received in 1992, and \$27,000.00 received in 1994 and settled to the appropriate fund through the State Auditor's Exception Clearing Account; \$15,712.16 plus interest of \$1,740.83 was paid to Merchants and Farmers Bank by court order and was not credited on the judgement. Writ of Execution is in progress to foreclose on property to recoup outstanding balance of \$90,000. Defendant filed bankruptcy. The judgement has been re-enrolled.

**SIMPSON COUNTY**

<b>D'Lo Water Park Director Hugh Willis, Jr.</b>	<b>\$9,236.74</b>
Embezzlement	

**Disposition:** Three indictments were issued by the Simpson County Grand Jury. Defendant was ordered to pay restitution to the county and investigative costs of \$765.60 to the Office of the State Auditor. Received partial payment of \$339.50 on October 13, 1995, settled to the appropriate fund through the State Auditor's Exception Clearing Account. Probation was revoked on November 14, 1995, and defendant was transported to the Mississippi Department of Corrections. Formal demand in the amount of \$8,897.24, was issued on May 19, 2000, and transmitted to the Office of the Attorney General on June 19, 2000.

**STONE COUNTY**

**Former Comptroller/Deputy Chancery Clerk Lisa Kay Baggett** **\$8,928.59**  
Embezzlement

**Disposition:** Indictment was file on August 25, 2000; on December 11, 2000, Subject was sentenced to 5 years, suspended, with 2 years probation, and to pay restitution of \$4,276.00, plus court cost. On December 11, 2000 restitution of \$4,276.00 was paid directly to Stone County Circuit Clerk. Formal written demand was issued on January 3, 2001, in the amount of **\$4,652.59** and transmitted to the Office of the Attorney General on February 3, 2001

**TIPPAH COUNTY**

**Former Sheriff Paul Gowdy** **\$148,282.32**  
Unauthorized Payment of Salary

**Disposition:** Formal demand was issued on July 1, 1996, and transmitted to the Office of the Attorney General on December 22, 1997. Subject filed a Declaratory Judgement action against the State Auditor's Office on August 24, 1998. This lawsuit was dismissed on December 19, 2000.

**UNION COUNTY**

**Chancery Clerk Larry Koon** **\$172,873.19**  
Embezzlement; Salary in Excess of Fee Cap

**Disposition:** Formal written demand was issued on December 6, 1999, and transmitted to the Office of the Attorney General on January 6, 2000. In October 1999, subject pled guilty and was sentenced to serve five (5) years on two (2) counts, with three (3) years suspended. For Fiscal Year 1999, subject has repaid \$42,400.00 directly to the entity. On August 24, 2000, payment in the amount of \$100,000.00 was received from the bonding company and settled to the appropriate fund through the State Auditor's Office Exception Clearing Account.

**WASHINGTON COUNTY****Circuit Clerk Estelle Smith Pryor****\$24,544.16**

Unsettled Fees

**Disposition:** Formal written demand was issued on November 10, 1999, and transmitted to the Office of the Attorney General on December 10, 1999.

**WAYNE COUNTY****Deputy Justice Clerk Joyce E. Jordan****\$6,134.08**

Embezzlement

**Disposition:** Formal written demand was issued on December 18, 2000 and transmitted to the Office of the Attorney General on January 18, 2001. On February 2, 2001, full payment in the amount of \$6,134.08 was received from the bonding company and settled to the appropriate fund through the State Auditor's Office Exception Clearing Account. The Wayne County Grand Jury indicted Joyce E. Jordan for the crime of embezzlement. A tentative court date has not been set. This case was closed.

**WINSTON COUNTY****Solid Waste Department Clerk Crystal Dane Bane****\$2,530.47**

Failure to Deposit Public Funds

**Disposition:** Formal written demand was issued on May 23, 2000, and transmitted to the Office of the Attorney General on June 23, 2000. On September 29, 2000, full payment of \$2,530.47 was made by bonding company, and settled to the appropriate fund through the State Auditor's Office Exception Clearing Account. The case was closed.

**WINSTON COUNTY-cont.**

<b>Solid Waste Department Head Clerk Leanza Miller</b>	<b>\$5,097.48</b>
Failure to Deposit Public Funds	

**Disposition:** Formal written demand was issued on May 23, 2000, and transmitted to the Office of the Attorney General on June 23, 2000. On September 29, 2000, full payment of \$5,097.48 was made by bonding company, and settled to the appropriate fund through the State Auditor's Office Exception Clearing Account. The case was closed.

***HINDS COUNTY***  
***CLINTON PUBLIC SCHOOLS***

**Junior High Bookkeeper Kim Renee Peel**

**\$28,852.33**

Embezzlement

**Disposition:** Formal demand was issued on February 17, 1998, and transmitted to the Office of the Attorney General on April 15, 1998. This case was presented to the Grand Jury on August 12, 1998. On November 16, 1998, the bonding company paid \$5,000 and was settled to the appropriate fund through the State Auditor's Office Exception Clearing Account. Ms. Peel was sentenced on June 14, 1999, to a five (5) year suspended sentence with restitution to be paid in equal monthly installments. For Fiscal Year 2000, payment in the amount of \$3,050.00 was paid directly to the entity. For Fiscal Year 2001, payment in the amount of \$3,950.00 was paid directly to the entity.

***LOWNDES COUNTY***  
***COLUMBUS MUNICIPAL SCHOOLS***

**Bookkeeper Sharon Morgan**

**\$94,040.42**

Embezzlement

**Disposition:** Formal demand issued on October 2, 1998, and transmitted to the Office of the Attorney General on November 6, 1998. On February 25, 1999, Ms. Morgan plead guilty to embezzlement and was sentenced to a ten (10) year sentence to be suspended upon satisfactory completion of a one (1) year intensive supervised house arrest program, to pay all court costs, to pay fines totaling \$10,000.00, and to pay restitution of \$50,104.84. Proof of loss forms have been sent to the bonding company. For Fiscal Year 1999, subject paid \$39,000.00 directly to the entity. For Fiscal Year 2000, subject paid \$11,000.00 directly to entity. For Fiscal Year 2001, subject paid \$10,377.94 directly to the entity.

***MARION COUNTY***  
***COLUMBIA SCHOOL DISTRICT***

**Jefferson Middle School****\$2,965.70****Cafeteria Cashier Marie Middleton**

Missing Funds

Disposition: Formal demand was issued on December 13, 1995, and accepted on July 11, 1996, and transmitted to the Office of the Attorney General on September 13, 1996. Lawsuit was filed in Marion County Circuit Court on May 24, 1999.

***NOXUBEE COUNTY***  
***NOXUBEE COUNTY SCHOOLS***

**Principal Mark Calhoun****\$7,206.35**

Embezzlement

**Disposition:** Formal demand was issued on November 3, 1998, and transmitted to the Office of the Attorney General on December 3, 1998. In September 1998, subject was indicted. Subject plead guilty to the charge of Embezzlement. Subject was sentenced to six (6) years to the Department of Corrections, he was recommended for the Intensive Supervision Program/House Arrest for one (1) year and after successful completion of Program, the court placed the subject in a post-release supervision program for a period of five (5) years, to be served under the Direction of the Mississippi Department of Corrections. Subject was ordered to pay a fine of \$500.00 and restitution of \$7,206.35. So ordered on September 20, 1999 by the Circuit Court of Noxubee County.



***YAZOO COUNTY***  
***YAZOO CITY MUNICIPAL SCHOOLS***

**Athletic Director Bennie L. Tillman**

**\$32,190.73**

Embezzlement

**Disposition:** Formal demand was issued on April 3, 2000, and transmitted to the Office of the Attorney General on May 3, 2000. In February 2000, subject was indicted on embezzlement charges. On July 7, 2000, Subject was entered into the Pre-Trial Intervention Program, by the Yazoo County Circuit Court. August 31, 2000, payment of \$9,376.97 was paid directly to the entity. On September 5, 2000, payment in the amount of \$10,626.03 was received from the subject for total investigative cost and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

***HARRISON COUNTY***  
***CITY OF PASS CHRISTIAN***

**Mayor Pro Temp Michael Antoine** **\$3,519.72**  
Overpayment of Salary

**Disposition:** Formal demand was issued on May 4, 1995, and transmitted to the Office of the Attorney General on February 12, 1996.

***HUMPHREYS COUNTY***  
***CITY OF BELZONI***

**City Clerk Sandra Marie Ray** **\$2,412.18**  
Failure to Deliver Funds

**Disposition:** Formal written demand was issued on February 16, 2001, and transmitted to the Office of the Attorney General on March 16, 2001. Case was also referred to the District Attorney.

***JACKSON COUNTY***  
***CITY OF MOSS POINT***

**Municipal Court Clerk Mary Louise Plainer** **\$23,397.87**  
Failure to Deposit Collections

**Disposition:** Formal demand was issued on January 19, 1999, and transmitted to the Office of the Attorney General on February 18, 1999. On February 28, 2000, partial payment of \$10,000.00 was made by bonding company and settled to the appropriate fund through the State Auditor's Office Exception Clearing Account.

**JACKSON COUNTY**  
**CITY OF MOSS POINT- cont.**

**Property Maintenance Supervisor Charles James, Jr.**  
Embezzlement

**\$3,115.67**

**Disposition:** Formal demand was issued on May 22, 2000, and transmitted to the Office of the Attorney General on June 22, 2000. Subject was indicted on December 13, 1999; pled guilty and was sentenced to five (5) years supervised probation, to pay restitution and costs. For Fiscal Year 2000, payment in the amount of \$100.00 was paid directly to the entity. For Fiscal Year 2001, subject has paid \$450.00 directly to entity.

**LAFAYETTE COUNTY**  
**CITY OF OXFORD**

**Oxford Park Commissioner Allen Anthony Jones**  
Embezzlement

**\$53,422.38**

**Disposition:** Formal demand was issued on September 24, 1998, and transmitted to the Office of the Attorney General on October 28, 1998. On August 19, 1999, defendant pled guilty to three (3) counts of false pretense. On count one (1), defendant was sentenced to three (3) years, with one (1) year suspended, and one (1) year of post release supervision. On count two (2), defendant was sentenced to three (3) years, with one (1) year suspended, and one (1) year of post release supervision. On count three (3), defendant was sentenced to three (3) years, with one (1) year suspended, and one (1) year of post release supervision, sentences to run concurrent, to pay restitution of \$53,000.00 and court costs of \$1,100.50. As of October 20, 1999 partial payment in the amount of \$13,198.50 was paid directly to the entity. On August 4, 2000, payment in the amount of \$10,000.00 was received from the bonding company and settled to the appropriate fund through the State Auditor's Office Exception Clearing Account.

***LINCOLN COUNTY***  
***CITY OF BROOKHAVEN***

**Former Municipal Court Clerk Betty Sisco**  
Embezzlement

**\$38,440.74**

**Disposition:** Formal demand was issued on October 19, 1998, and transmitted to the Office of the Attorney General on December 1, 1998. On January 14, 1998, Ms. Sisco was indicted on embezzlement charges, plead guilty, and was sentenced to eight (8) years in prison, suspended upon completion of supervised house arrest, and to pay court costs and restitution directly to the county, and to perform 250 hours of community service. On January 14, 1998, Ms. Sisco repaid \$24,645.00 directly to the entity. On January 13, 1999, the bonding company paid \$11,890.46 directly to the entity.

***OKTIBBEHA COUNTY***  
***CITY OF STARKVILLE***

**Fire Chief Willie Johnson**

**\$7,510.95**

Misuse of Public Funds; Unauthorized Payment of Salary

**Disposition:** Formal demand was issued on February 23, 1998, and transmitted to the Office of the Attorney General on April 10, 1998. On January 12, 1998, subject was indicted on one (1) count of embezzlement. Subject found guilty on November 16, 2000, sentenced to three (3) years suspended, three (3) years probation, and to pay \$500.00 fine and court cost. For Fiscal Year 2001, payment of \$592.39 has been paid and settled to the appropriate fund through the State Auditor's Exception Clearing Account.

**CASES CLOSED**  
**OFFICE OF THE ATTORNEY GENERAL**

**CALHOUN COUNTY**

**Sheriff Billy Hitt** **\$18,964.92**  
Misappropriation of Public Funds

**Disposition:** Formal demand was issued on September 19, 1995, and transmitted to the Office of the Attorney General on February 22, 1996. This case was closed.

**MONROE COUNTY**

**Deputy Sheriff Sara H. Moore** **\$2,184.39**  
Misappropriation

Disposition: Formal demand was issued on August 31, 1993, and transmitted to the Office of the Attorney General on September 26, 1993. Case was filed in Hinds County Chancery Court on August 17, 1995. On July 19, 1996, Hinds County Chancery Court transferred the case to Hinds County Circuit Clerk following a hearing to transfer venue to Monroe County Chancery Court. This case was closed.

**STONE COUNTY**

**Board of Supervisors** **\$6,487.32**  
**District 1 - Dana Parsons**  
**District 2 - Jerry J. Fairley**  
**District 3 - Buster Dean Shaw**  
**District 4 - Scott Strickland**  
**District 5 - Dale Bond**  
Unauthorized Expenditures

**Disposition:** Formal demand was issued on March 22, 1994, and transmitted to the Office of the Attorney General on July 22, 1994. Case was filed in Hinds County Chancery Court on August 17, 1995. As of August 16, 1996, the Office of the Attorney General was engaged in settlement discussions with the defendants. This case was closed.

**WAYNE COUNTY****Deputy Justice Clerk Joyce E. Jordan****\$6,134.08**

Embezzlement

**Disposition:** Formal written demand was issued on December 18, 2000 and transmitted to the Officer of the Attorney General on January 18, 2001. On February 2, 2001, full payment in the amount of \$6,134.08 was received from the bonding company and settled to the appropriate fund through the State Auditor's Office Exception Clearing Account. The Wayne County Grand Jury indicted Joyce E. Jordan for the crime of embezzlement. A tentative court date has not been set. This case was closed.

**WINSTON COUNTY****Solid Waste Department Clerk Crystal Dane Bane****\$2,530.47**

Failure to Deposit Public Funds

**Disposition:** Formal written demand was issued on May 23, 2000, and transmitted to the Office of the Attorney General on June 23, 2000. On September 29, 2000, full payment of \$2,530.47 was made by bonding company, and settled to the appropriate fund through the State Auditor's Office Exception Clearing Account. The case was closed.

**Solid Waste Department Head Clerk Leanza Miller****\$5,097.48**

Failure to Deposit Public Funds

**Disposition:** Formal written demand was issued on May 23, 2000, and transmitted to the Office of the Attorney General on June 23, 2000. On September 29, 2000, full payment of \$5,097.48 was made by bonding company, and settled to the appropriate fund through the State Auditor's Exception Clearing Account. The case was closed.

## **INDEX BY COUNTY**



# INDEX BY COUNTY

<b>Adams</b>			<b>Harrison</b>	
County Official	27		County Official	12
			Municipal Official	41
<b>Alcorn</b>			<b>Hinds</b>	
County Official	27		County Official	2, 12, 28
			State Agency Official	22
			School District Official	38
<b>Amite</b>			<b>Humphreys</b>	
County Official	11		County Official	2
			Municipal Official	26, 41
<b>Bolivar</b>			<b>Issaquena</b>	
Municipal Official	25		County Official	3
<b>Calhoun</b>			<b>Itawamba</b>	
County Official	11, 44		County Official	3, 28
<b>Chickasaw</b>			<b>Jackson</b>	
County Official	1		County Official	29
Municipal Official	25		Municipal Official	41, 42
<b>Choctaw</b>			<b>Jefferson</b>	
County Official	1		County Official	3, 30
<b>Claiborne</b>			<b>Jones</b>	
County Official	27		County Official	13
<b>Clarke</b>			<b>Kemper</b>	
County Official	1, 11		County Official	3
School District Official	23		<b>Lafayette</b>	
<b>Coahoma</b>			County Official	3
County Official	1		Municipal Official	42
<b>DeSoto</b>			<b>Lamar</b>	
County Official	2		County Official	14
<b>Forrest</b>			<b>Lauderdale</b>	
County Official	2		County Official	14, 30
<b>Franklin</b>			<b>Lawrence</b>	
County Official	12		County Official	4, 14
<b>George</b>			<b>Leake</b>	
School District Official	23		County Official	15, 31
<b>Hancock</b>				
Municipal Official	26			

---

\* No exception in counties not listed.

<b>Lee</b>			<b>Simpson</b>		
County Official	4		County Official	34	
<b>Leflore</b>			<b>Stone</b>		
County Official	4, 15, 31		County Official	18, 35, 44	
<b>Lincoln</b>			<b>Sunflower</b>		
County Official	15, 16, 32		County Official	6	
Municipal Official	43		<b>Tippah</b>		
<b>Lowndes</b>			County Official	7, 35	
School District Official	23, 38		<b>Tishomingo</b>		
<b>Madison</b>			County Official	7	
School District Official	24		State Agency Official	10	
<b>Marion</b>			Municipal Official	26	
School District Official	39		<b>Union</b>		
<b>Monroe</b>			County Official	35	
County Official	4, 44		<b>Walthall</b>		
<b>Neshoba</b>			County Official	19	
County Official	5		<b>Warren</b>		
<b>Newton</b>			County Official	7, 19	
County Official	5, 16, 32		<b>Washington</b>		
<b>Noxubee</b>			County Official	8, 19, 20, 36	
County Official	5, 16		<b>Wayne</b>		
School District Official	39		County Official	20, 36, 45	
<b>Oktibbeha</b>			School District Official	24	
Municipal Official	43		<b>Webster</b>		
<b>Pearl River</b>			County Official	8	
County Official	17		<b>Wilkinson</b>		
<b>Pontotoc</b>			County Official	9, 20	
County Official	6, 18, 33		<b>Winston</b>		
<b>Prentiss</b>			County Official	9, 36, 37, 45	
County Official	33		<b>Yalobusha</b>		
<b>Rankin</b>			County Official	9	
County Official	34		<b>Yazoo</b>		
<b>Sharkey</b>			County Official	21	
County Official	6		School District Official	40	

---

\* *No exception in counties not listed.*